



IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF SOUTH CAROLINA  
GREENVILLE DIVISION

GREGORY T. CHRISTIAN,

Plaintiff,

vs.

UNITED STATES OF AMERICA,  
INTERNAL REVENUE SERVICE,

Defendant.

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CIVIL ACTION NO. 6:04-23323-HFF-WMC

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ORDER ADOPTING THE REPORT AND RECOMMENDATION OF THE  
MAGISTRATE JUDGE AND GRANTING DEFENDANT'S MOTION FOR  
SUMMARY JUDGMENT

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This is a tax refund case. Plaintiff is proceeding pro se. The Court exercises jurisdiction over this action pursuant to 28 U.S.C. § 1331. The matter is before the Court for review of the report and recommendation (Report) of the United States Magistrate Judge suggesting that the Court grant Defendant's motion for summary judgment. The Report is made in accordance with 28 U.S.C. § 636 and Local Civil Rule 73.02 for the District of South Carolina.

The Magistrate Judge makes only a recommendation to this Court. The recommendation has no presumptive weight. The responsibility to make a final determination remains with the Court. *Mathews v. Weber*, 423 U.S. 261, 270 (1976). The Court is charged with making a de novo determination of those portions of the report to which specific objection is made, and the Court may

accept, reject, or modify, in whole or in part, the recommendation of the Magistrate Judge or recommit the matter with instructions. 28 U.S.C. § 636(b)(1).

The Magistrate Judge filed the Report on June 22, 2006, and Plaintiff filed his objections on July 11, 2006. The Court has now carefully considered Plaintiff's four-page objection memorandum but finds the objections contained therein to be without merit. Plaintiff fails to offer any new arguments in his objections, but instead recites arguments made in previous filings that were before the Magistrate Judge. In an abundance of caution, however, the Court has reviewed the issues raised de novo. Nevertheless, since the Court agrees with the analysis of the Magistrate Judge, the Court will not address each issue a second time.

After a thorough review of the Report and the record in this case pursuant to the standard set forth above, the Court overrules Plaintiff's objections, adopts the Report and incorporates it herein. Therefore, the Court finds that Defendant's motion for summary judgment must be, and hereby is, **GRANTED**. Defendant is directed to submit a proposed judgment by February 16, 2007, to reflect the amount of overpayment of tax made by Plaintiff for tax year 1998. Plaintiff shall have ten days thereafter in which to respond.

**IT IS SO ORDERED.**

Signed this 6th day of February, 2007, in Spartanburg, South Carolina.

s/ Henry F. Floyd  
HENRY F. FLOYD  
UNITED STATES DISTRICT JUDGE

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**NOTICE OF RIGHT TO APPEAL**

Plaintiff is hereby notified that he has the right to appeal this Order within **sixty (60)** days from the date hereof, pursuant to Rules 3 and 4 of the Federal Rules of Appellate Procedure.